

**Internal Control Measures  
Implementation Status**

Item No.	Source	Finding	Recommendation	Departments	Owner	Recommended Plan (Course of Action & Expected Benefits)	Finding Corrected (Yes, No, Partial)	Expected Completion Date	Actual Completion Date	Status Comments
1	Moss Adams' City Clerk / City Treasurer Roles / Responsibilities	The Financial Services Department conducts the day-to-day activities of cash handling and revenue collection, although the Department has not been established in the municipal code or delegated the authority to conduct financial activities.	Adopt an ordinance to establish the Financial Services Department in the Municipal Code that defines its powers and duties as inclusive of tactical financial operations.	Financial Services / City Clerk / City Treasurer	Finance Director	An ordinance creating a Financial Services Department will be presented to the Mayor and City Council for adoption.	Yes	December 15, 2020		An ordinance has been drafted. Reviews will occur next, followed by City Attorney approval.
2	Moss Adams' Risk Assessment	Not all employees who are involved in the handling of cash, preparation of deposits, entry of deposit information, and the supervision of employees that perform these duties receive periodic cash handling training.	Develop a cash handling training as an interactive webcast that can be viewed by any employee at any location at any time.	Financial Services	Payroll and Finance Manager	A training video of City cash handling policies and procedures for cashiers and their supervisors in all applicable departments will be developed.	Yes	June 30, 2021		Another city's training video which will be used as a template has been provided by Moss Adams. Once City Hall has reopened and staff is again working on site, filming will start.
3	Moss Adams' Policy and Procedures Inventory	The purchasing card program APP and the purchasing card manual are outdated and need updating.	Review, update and combine the purchasing card program APP and the purchasing card program to include current responsibilities and activities, a comprehensive enforcement process, and a reconciliation of purchasing card holders and active employees.	Financial Services / City Clerk	Analyst	As a component of the multiyear policy project with Moss Adams, the purchasing card program APP will be updated to include information from the purchasing card manual, a comprehensive enforcement process, and a reconciliation of purchasing card holders and active employees.	Yes	October 30, 2020		A first draft of the APP has been provided to the City by Moss Adams.
4	Moss Adams' Policy and Procedures Inventory	The internal service fund/overhead allocations APP needs to be reviewed for possible updates.	Review the internal service fund/overhead allocations APP to determine what updating is required to ensure it reflects current responsibilities and activities and that policy is in compliance with current federal grant regulations.	Financial Services / City Clerk	Finance Director	As a component of the multiyear policy project with Moss Adams, the internal service fund/overhead APP will be updated with Moss Adams recommendations.	Yes	October 30, 2020		A first draft of the APP has been provided to the City by Moss Adams.
5	Moss Adams' Risk Assessment	The City has not provided grant training to all personnel involved in grants administration.	Identify all personnel involved with grants administration in the City and provide specific internal and/or external training to employees in departments responsible for administering grants.	Financial Services	Grants Financial Administrator	A training program regarding grant management will be developed.	Yes	June 30, 2021		A training program will be developed upon completion of the APP update.
6	Final FY 2019-20 Monthly Update with Moss Adams	Training on the purchasing card program APP will be critical to its implementation.	Create job aids/self-service training regarding the purchasing card program.	Financial Services	Analyst	A training program regarding the purchasing card program will be developed.	Yes	June 30, 2021		A training program will be developed upon completion of the APP update.
7	Final FY 2019-20 Monthly Update with Moss Adams	Training on the internal service fund/overhead APP will be critical to its implementation.	Create job aids/self-service training regarding internal service fund/overhead allocations.	Financial Services	Finance Director	A training program regarding internal service fund/overhead allocations will be developed.	Yes	January 31, 2021		A training program will be developed upon completion of the APP update.